

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 04<sup>th</sup> December, 2023**

**No. 477**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 22/2023-GST/SIKKIM**

**Date: 17<sup>th</sup> July, 2023**

**NOTIFICATION**

In exercise of the powers conferred by section 128 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, in the Finance Department, No. 73/2017– State Tax, dated the 29<sup>th</sup> December, namely:—

In the said notification, in the seventh proviso, for the words, letter and figure “30<sup>th</sup> day of June, 2023” the words, letter and figure “31<sup>st</sup> day of August, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30<sup>th</sup> day of June, 2023.

**[F. No. GOS/2009-2010/16-1C (9) VOL-III]**

**Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department**

